

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**M S D Decatur Township (5300)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$76,745	\$87,978	n/a	15%
	11100 Elementary	\$5,759,888	\$7,984,296	\$9,219,587	60%	15%
	11200 Middle/Junior High	\$2,807,971	\$3,839,096	\$3,077,968	10%	-20%
	11300 High School	\$3,159,146	\$4,458,507	\$4,586,354	45%	3%
	11430 Distributive Education	\$56,125	\$73,409	\$72,321	29%	-1%
	11440 Health Occupations	\$56,208	\$34,600	\$40,651	-28%	17%
	11450 Consumer and Homemaking	\$145,289	\$68,743	\$68,667	-53%	0%
	11460 Occupational Home Economics	\$0	\$65,956	\$86,144	n/a	31%
	11470 Business Education	\$122,040	\$0	\$0	-100%	n/a
	11480 Industrial Education A	\$27,719	\$0	\$0	-100%	n/a
	11490 Industrial Education B	\$0	\$52,769	\$53,627	n/a	2%
	11590 Other Vocational Education Programs	\$136,621	\$0	\$0	-100%	n/a
	11610 Elementary	\$0	\$14,746	\$54,806	n/a	272%
	11620 Middle/Junior High	\$0	\$30,182	\$0	n/a	-100%
	11630 High School	\$0	\$142,168	\$108,619	n/a	-24%
	11920 Project 4R	\$2,876	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$165,256	\$20,100	\$67,232	-59%	234%
	12210 Mild Mental Handicap	\$0	\$763,968	\$836,871	n/a	10%
	12220 Moderate Mental Handicap	\$0	\$1,755	\$0	n/a	-100%
	12230 Mental Handicap	\$0	\$3,377	\$0	n/a	-100%
	12350 Homebound	\$0	\$25,035	\$39,309	n/a	57%
	12410 Emotional Handicap - Full Time	\$0	\$0	\$291	n/a	n/a
	12420 Emotional Handicap - All Others	\$0	\$0	\$0	n/a	n/a
	12510 Communication Disorder	\$0	\$0	\$165	n/a	n/a
	12520 Compensatory	\$53,243	\$29,496	\$69,401	30%	135%
	12610 Learning Disability - Full Time	\$0	\$549,810	\$539,442	n/a	-2%
	12620 Learning Disability - All Others	\$0	\$347,167	\$262,969	n/a	-24%
	12710 Equal Opportunity At Risk	\$88,472	\$0	\$32,367	-63%	n/a
	12810 Special Education Preschool	\$0	\$207,384	\$16,593	n/a	-92%
	12900 Other Special Programs	\$0	\$136,180	\$338,743	n/a	149%
	13100 Adult Basic Education	\$6,009	\$0	\$0	-100%	n/a
	13900 Other Adult/Continuing Ed Programs	\$3,376	\$0	\$0	-100%	n/a
	14100 Elementary	\$117,766	\$63,287	\$70,211	-40%	11%
	14200 Middle/Junior High	\$25,983	\$21,636	\$19,969	-23%	-8%
	14300 High School	\$113,552	\$91,473	\$28,153	-75%	-69%
	15100 Non-Credit Enrichment Programs	\$0	\$0	\$0	n/a	n/a
	16100 Remediation Testing	\$0	\$518,319	\$574,051	n/a	11%
	16200 Preventive Remediation	\$212,031	\$48,046	\$27,435	-87%	-43%
	22220 School Library	\$277,176	\$141,157	\$54,580	-80%	-61%

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	22230 Audiovisual	\$70,153	\$0	\$0	-100%	n/a
	22240 Education Television	\$13	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$172,054	\$74,740	\$0	-100%	-100%
	22290 Other Education Media Services	\$706	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$1,148,184	\$3,110,350	\$3,264,546	184%	5%
	25820 Textbooks and Repairs	\$257,665	\$600,554	\$349,778	36%	-42%
	26497 Teachers Retirement Fund	\$523,787	\$1,504,004	\$1,625,191	210%	8%
	41100 Transfer Tuition	\$1,026	\$3,544	\$36,928	> 500%	> 500%
	41300 Area Vocational Schools	\$130,644	\$148,946	\$106,961	-18%	-28%
	41400 Joint Services and Supply	\$1,551,671	\$2,158,599	\$2,643,472	70%	22%
	41600 Joint Services and Supply - Other	\$0	\$26,113	\$26,517	n/a	2%
<b>Student Academic Achievement Total</b>		<b>\$17,192,651</b>	<b>\$27,436,254</b>	<b>\$28,487,896</b>	<b>66%</b>	<b>4%</b>
<b>Student Instructional Support</b>						
	21110 Service Area Direction	\$100,119	\$0	\$0	-100%	n/a
	21120 Attendance Services	\$97,183	\$0	\$0	-100%	n/a
	21130 Social Work Services	\$95,236	\$262,846	\$305,227	220%	16%
	21190 Other Attendance/Social Work Services	\$0	\$5,500	\$10,475	n/a	90%
	21210 Service Area Direction	\$45,164	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$535,350	\$0	\$0	-100%	n/a
	21230 Appraisal Services	\$23,702	\$0	\$0	-100%	n/a
	21290 Other Guidance Services	\$0	\$0	\$300	n/a	n/a
	21320 Medical Services	\$7,608	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$98,426	\$169,388	\$172,704	75%	2%
	21390 Other Health Services	\$8	\$0	\$0	-100%	n/a
	21790 Other Student Services	\$0	\$0	\$9,517	n/a	n/a
	22110 Service Area Direction	\$108,384	\$76,686	\$69,274	-36%	-10%
	22120 Instruction & Curriculum Development	\$135,629	\$446,304	\$727,829	437%	63%
	22130 Instructional Staff Training Services	\$254,140	\$814	\$0	-100%	-100%
	22190 Instructional Staff Training Services - Other	\$7,531	\$106,309	\$51,522	> 500%	-52%
	23110 Service Area Direction	\$9,500	\$24,393	\$35,016	269%	44%
	23190 Other Governing Body Services	\$14,978	\$0	\$13,355	-11%	n/a
	23210 Office of the Superintendent	\$145,186	\$2,062,712	\$2,006,330	> 500%	-3%
	23220 Community Relations	\$72,915	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$0	\$43,439	\$32,665	n/a	-25%
	26410 Service Area Direction	\$95,447	\$0	\$0	-100%	n/a
	26450 Health Services	\$10,867	\$3,017	\$3,443	-68%	14%
	26710 Technology Support and Maintenance	\$0	\$384,509	\$407,709	n/a	6%
<b>Student Instructional Support Total</b>		<b>\$1,857,374</b>	<b>\$3,585,916</b>	<b>\$3,845,366</b>	<b>107%</b>	<b>7%</b>

**School Corporation Expenditures by HB 1006 Expenditure Categories  
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<b>Overhead and Operational</b>						
	23150 Legal Services	\$113,837	\$30,471	\$27,955	-75%	-8%
	23160 Promotion Expenses	\$9,873	\$8,270	\$2,371	-76%	-71%
	23230 Staff Relations and Negotiations	\$11,481	\$0	\$0	-100%	n/a
	25110 Office of the Business Manager	\$137,050	\$0	\$0	-100%	n/a
	25230 Receiving and Disbursing Funds	\$28,660	\$0	\$0	-100%	n/a
	25240 Payroll Services	\$49,700	\$0	\$0	-100%	n/a
	25250 Financial Accounting	\$24,500	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$6,691	\$95,005	\$27,036	304%	-72%
	25295 Bank Service Charge	\$1,158	\$5,863	\$10,444	> 500%	78%
	25299 Other	\$5,616	\$5,208	\$14,602	160%	180%
	25353 Skilled Craft Employees	\$0	-\$15,610	\$0	n/a	n/a
	25360 Rent of Buildings & Equipment	\$192,185	\$1,871,151	\$1,104,617	475%	-41%
	25410 Service Area Direction	\$64,233	\$63,814	\$64,138	0%	1%
	25420 Maintenance of Buildings	\$1,928,271	\$2,332,372	\$3,153,832	64%	35%
	25430 Maintenance of Grounds	\$97,016	\$32,741	\$61,506	-37%	88%
	25440 Maintenance of Equipment	\$200,658	\$808,964	\$1,016,349	407%	26%
	25450 Vehicle Maintenance (other than buses)	\$12,030	\$0	\$0	-100%	n/a
	25460 Security Services	\$174,583	\$314,351	\$304,884	75%	-3%
	25470 Insurance (other than buses)	\$127,990	\$243,639	\$351,349	175%	44%
	25490 Other Operating/Maintenance of Plant	\$64,558	\$883,450	\$260,217	303%	-71%
	25510 Service Area Direction	\$159,113	\$261,070	\$193,632	22%	-26%
	25520 Vehicle Operation	\$698,173	\$1,746,932	\$1,954,899	180%	12%
	25530 Monitoring Services	\$51,372	\$62,971	\$62,148	21%	-1%
	25540 Vehicle Servicing and Maintenance	\$275,688	\$674,809	\$676,258	145%	0%
	25550 Purchase of School Buses	\$247,206	\$929,907	\$1,180,421	378%	27%
	25560 Insurance on Buses	\$34,681	\$67,659	\$97,173	180%	44%
	25590 Other Pupil Transportation Services	\$233,899	\$406,334	\$489,230	109%	20%
	25591 Bus Driver Training	\$550	\$0	\$500	-9%	n/a
	25610 Service Area Direction	\$91,532	\$182,793	\$253,411	177%	39%
	25620 Food Preparation and Dispensing	\$1,226,182	\$1,895,065	\$1,992,711	63%	5%
	25630 Food Delivery	\$0	\$5,266	\$14,028	n/a	166%
	25690 Other Food Services	\$0	\$109,940	\$119,542	n/a	9%
	25720 Purchasing	\$22,986	\$0	\$0	-100%	n/a
	25740 Printing, Publishing and Duplicating	\$65,226	\$49,321	\$59,696	-8%	21%
	26300 Information Services	\$0	\$0	\$2,856	n/a	n/a
	26495 Official Bonds	\$900	\$0	\$0	-100%	n/a
	26499 Other	\$71,166	\$895,354	\$1,097,173	> 500%	23%
	26900 Other Staff Services	\$0	\$0	\$0	n/a	n/a

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	29000 Support Services - Other	\$0	\$6,244	\$0	n/a	-100%
	32000 Community Recreation	\$85,998	\$155,863	\$159,470	85%	2%
	33000 Civic Services	\$2,619	\$7,490	\$7,490	186%	0%
	34000 Athletic Coaches	\$187,209	\$291,185	\$304,709	63%	5%
	39900 Other Community Services	\$367	\$297,997	\$263,789	> 500%	-11%
	49200 Scholarships	\$2,000	\$6,750	\$11,235	462%	66%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$136,272	\$224,412	n/a	65%
<b>Overhead and Operational Total</b>		<b>\$6,706,959</b>	<b>\$14,868,909</b>	<b>\$15,564,084</b>	<b>132%</b>	<b>5%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$156,219	\$898,172	\$1,381,141	> 500%	54%
	25330 Professional Services	\$56,489	\$52,464	\$1,180,556	> 500%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$5,052,009	\$92,952	\$87,662	-98%	-6%
	25351 Building Acquisition/Construction/Improvement	\$0	\$0	\$17,432	n/a	n/a
	25352 Energy Savings Contracts	\$0	\$634,800	\$634,800	n/a	0%
	25370 Purchase of Moveable Equipment	\$0	\$3,398	\$142,711	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$430,552	\$448,597	\$553,850	29%	23%
	25390 Other Facilities Acquisition & Construction	\$40,446	\$13,860	\$49,118	21%	254%
	53100 Buildings, LEASE RENTAL	\$764,520	\$5,191,651	\$8,201,002	> 500%	58%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$121,500	\$613,603	\$539,804	344%	-12%
<b>Nonoperational Total</b>		<b>\$6,621,735</b>	<b>\$7,949,496</b>	<b>\$12,788,075</b>	<b>93%</b>	<b>61%</b>
<b>prorated</b>						
	26491 PERF	\$321,067	\$466,478	\$493,500	54%	6%
	26492 Social Security	\$1,408,350	\$2,269,196	\$2,356,509	67%	4%
	26493 Workmen's Compensation	\$62,361	\$167,499	\$320,221	413%	91%
	26494 Group Insurance	\$1,836,547	\$3,616,171	\$3,987,861	117%	10%
	26496 Unemployment Compensation	\$14,428	\$5,907	\$16,089	12%	172%
	26498 Severance/Early Retirement Pay	\$27,507	\$54,292	\$59,445	116%	9%
<b>prorated Total</b>		<b>\$3,670,258</b>	<b>\$6,579,544</b>	<b>\$7,233,624</b>	<b>97%</b>	<b>10%</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$19,927,077	\$32,192,905	\$33,715,764	69%	5%	55.3%	53.3%	49.6%
Student Instructional Support	\$2,127,937	\$4,182,968	\$4,468,003	110%	7%	5.9%	6.9%	6.6%
Overhead and Operational	\$7,372,227	\$16,094,624	\$16,947,204	130%	5%	20.5%	26.6%	25.0%

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	<b>Nonoperational</b>	\$6,621,735	\$7,949,623	\$12,788,075	93%	61%	18.4%	13.2%	18.8%
	<b>Grand Total</b>	<b>\$36,048,976</b>	<b>\$60,420,119</b>	<b>\$67,919,046</b>	<b>88%</b>	<b>12%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	61.2%	60.2%	56.2%